

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 312 be amended to read as follows:

- 1 Page 6, between lines 3 and 4, begin a new paragraph and insert:
- 2 SECTION 5. IC 5-3-1-2 IS AMENDED TO READ AS FOLLOWS
- 3 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) This section applies only
- 4 when notice of an event is required to be given by publication in
- 5 accordance with IC 5-3-1.
- 6 (b) If the event is a public hearing or meeting concerning any matter
- 7 not specifically mentioned in subsection (c), (d), (e), (f), (g), or (h)
- 8 notice shall be published one (1) time, at least ten (10) days before the
- 9 date of the hearing or meeting.
- 10 (c) If the event is an election, notice shall be published one (1) time,
- 11 at least ten (10) days before the date of the election.
- 12 (d) If the event is a sale of bonds, notes, or warrants, notice shall be
- 13 published two (2) times, at least one (1) week apart, with:
- 14 (1) the first publication made at least fifteen (15) days before the
- 15 date of the sale; and
- 16 (2) the second publication made at least three (3) days before the
- 17 date of the sale.
- 18 (e) If the event is the receiving of bids, notice shall be published two
- 19 (2) times, at least one (1) week apart, with the second publication made
- 20 at least seven (7) days before the date the bids will be received.
- 21 (f) If the event is the establishment of a cumulative or sinking fund,
- 22 notice of the proposal and of the public hearing that is required to be
- 23 held by the political subdivision shall be published two (2) times, at
- 24 least one (1) week apart, with the second publication made at least

three (3) days before the date of the hearing.

(g) If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the department of local government finance, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the department of local government finance.

(h) If the event is the required publication of an ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

(i) If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

(j) If the event is anything else, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the event.

(k) In case any officer charged with the duty of publishing any notice required by law is unable to procure advertisement at the price fixed by law, or the newspaper refuses to publish the advertisement, it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of advertisement in newspapers.

~~(l) If a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication is a valid notice under this chapter.~~

~~(m) Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing.~~

SECTION 6. IC 5-3-1-3, AS AMENDED BY P.L.1-2005, SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town during the preceding calendar year.

(b) Not earlier than August 1 or later than August 15 of each year, the secretary of each school corporation in Indiana shall publish an annual financial report.

(c) In the annual financial report the school corporation shall include the following:

(1) Actual receipts and expenditures by major accounts as compared to the budget ~~advertised under IC 6-1.1-17-3~~ for the prior calendar year.

(2) The salary schedule for all certificated employees (as defined in IC 20-29-2-4) as of June 30, with the number of employees at each salary increment. However, the listing of salaries of individual teachers is not required.

(3) The extracurricular salary schedule as of June 30.

(4) The range of rates of pay for all noncertificated employees by specific classification.

(5) The number of employees who are full-time certificated, part-time certificated, full-time noncertificated, and part-time noncertificated.

(6) The lowest, highest, and average salary for the administrative staff and the number of administrators without a listing of the names of particular administrators.

(7) The number of students enrolled at each grade level and the total enrollment.

(8) The assessed valuation of the school corporation for the prior and current calendar year.

(9) The tax rate for each fund for the prior and current calendar year.

(10) In the general fund, capital projects fund, and transportation fund, a report of the total payment made to each vendor for the specific fund in excess of two thousand five hundred dollars (\$2,500) during the prior calendar year. However, a school corporation is not required to include more than two hundred (200) vendors whose total payment to each vendor was in excess of two thousand five hundred dollars (\$2,500). A school corporation shall list the vendors in descending order from the vendor with the highest total payment to the vendor with the lowest total payment above the minimum listed in this subdivision.

(11) A statement providing that the contracts, vouchers, and bills for all payments made by the school corporation are in its possession and open to public inspection.

(12) The total indebtedness as of the end of the prior calendar year showing the total amount of notes, bonds, certificates, claims due, total amount due from such corporation for public improvement assessments or intersections of streets, and any and all other evidences of indebtedness outstanding and unpaid at the close of the prior calendar year.

(d) The school corporation may provide an interpretation or explanation of the information included in the financial report.

(e) The department of education shall do the following:

(1) Develop guidelines for the preparation and form of the financial report.

(2) Provide information to assist school corporations in the preparation of the financial report.

(f) The annual reports required by this section and IC 36-2-2-19 and the abstract required by IC 36-6-4-13 shall each be published one (1) time only, in accordance with this chapter.

(g) Each school corporation shall submit to the department of education a copy of the financial report required under this section. The department of education shall make the financial reports available for public inspection.

SECTION 7. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to the assessment of the taxpayer's tangible property if the official's action requires the giving of notice to the taxpayer. At the time that notice is given to the taxpayer, the taxpayer shall also be informed in writing of:

(1) the opportunity for a review under this section, including a meeting under subsection (h) with the county or township official referred to in this subsection; and

(2) the procedures the taxpayer must follow in order to obtain a review under this section.

(b) In order to obtain a review of an assessment effective for the assessment date to which the notice referred to in subsection (a) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (a).

(c) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (a). To obtain the review, the taxpayer must file a notice in writing with the township assessor of the township in which the property is subject to assessment. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. ~~For an assessment date in a year before 2009; The notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008; the notice must be filed not later than the later of:~~

~~(1) May 10 of the year; or~~

~~(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b);~~

(d) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) after the time prescribed in subsection (c) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (b) or (c) remains in effect from the assessment date for which the change is made until the next

1 assessment date for which the assessment is changed under this article.

2 (e) The written notice filed by a taxpayer under subsection (b) or (c)  
3 must include the following information:

4 (1) The name of the taxpayer.

5 (2) The address and parcel or key number of the property.

6 (3) The address and telephone number of the taxpayer.

7 (f) A county or township official who receives a notice for review  
8 filed by a taxpayer under subsection (b) or (c) shall immediately  
9 forward the notice to the county board.

10 (g) The county board shall hold a hearing on a review under this  
11 subsection not later than one hundred eighty (180) days after the date  
12 of the notice for review filed by the taxpayer under subsection (b) or  
13 (c). The county board shall, by mail, give notice of the date, time, and  
14 place fixed for the hearing to the taxpayer and the county or township  
15 official with whom the taxpayer filed the notice for review. The  
16 taxpayer and the county or township official with whom the taxpayer  
17 filed the notice for review are parties to the proceeding before the  
18 county board.

19 (h) Before the county board holds the hearing required under  
20 subsection (g), the taxpayer may request a meeting by filing a written  
21 request with the county or township official with whom the taxpayer  
22 filed the notice for review to:

23 (1) attempt to resolve as many issues under review as possible;  
24 and

25 (2) seek a joint recommendation for settlement of some or all of  
26 the issues under review.

27 A county or township official who receives a meeting request under  
28 this subsection before the county board hearing shall meet with the  
29 taxpayer. The taxpayer and the county or township official shall present  
30 a joint recommendation reached under this subsection to the county  
31 board at the hearing required under subsection (g). The county board  
32 may adopt or reject the recommendation in whole or in part.

33 (i) At the hearing required under subsection (g):

34 (1) the taxpayer may present the taxpayer's reasons for  
35 disagreement with the assessment; and

36 (2) the county or township official with whom the taxpayer filed  
37 the notice for review must present:

38 (A) the basis for the assessment decision; and

39 (B) the reasons the taxpayer's contentions should be denied.

40 (j) The county board may not require a taxpayer to file documentary  
41 evidence or summaries of statements of testimonial evidence before the  
42 hearing required under subsection (g). If the action for which a  
43 taxpayer seeks review under this section is the assessment of tangible  
44 property, the taxpayer is not required to have an appraisal of the  
45 property in order to do the following:

46 (1) Initiate the review.

(2) Prosecute the review.

(k) Regardless of whether the county board adopts a recommendation under subsection (h), the county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (g) to the taxpayer, the county assessor, and the township assessor.

(l) If the maximum time elapses:

(1) under subsection (g) for the county board to hold a hearing; or

(2) under subsection (k) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

SECTION 8. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007, SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

(1) the estimated budget;

(2) the estimated maximum permissible levy;

(3) the current and proposed tax levies of each fund; and

(4) the amounts of excessive levy appeals to be requested:

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

(b) Beginning in 2009, before August 10 of a calendar year, the county auditor shall mail to the last known address of each person liable for any property taxes; as shown on the tax duplicate; or to the last known address of the most recent owner shown in the transfer book; a statement that includes:

(1) the assessed valuation as of the assessment date in the current calendar year of tangible property on which the person will be liable for property taxes first due and payable in the immediately succeeding calendar year and notice to the person of the opportunity to appeal the assessed valuation under

~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(c);~~

(2) the amount of property taxes for which the person will be liable to each political subdivision on the tangible property for taxes first due and payable in the immediately succeeding calendar year; taking into account all factors that affect that liability; including:

(A) the estimated budget and proposed tax rate and tax levy formulated by the political subdivision under subsection (a);

(B) any deductions or exemptions that apply to the assessed valuation of the tangible property;

(C) any credits that apply in the determination of the tax liability; and

(D) the county auditor's best estimate of the effects on the tax liability that might result from actions of:

(i) the county board of tax adjustment *(before January 1, 2009) or the county board of tax and capital projects review (after December 31, 2008);* or

(ii) the department of local government finance;

(3) a prominently displayed notation that:

(A) the estimate under subdivision (2) is based on the best information available at the time the statement is mailed; and

(B) based on various factors; including potential actions by:

(i) the county board of tax adjustment *(before January 1, 2009) or the county board of tax and capital projects review (after December 31, 2008);* or

(ii) the department of local government finance;

it is possible that the tax liability as finally determined will differ substantially from the estimate;

(4) comparative information showing the amount of property taxes for which the person is liable to each political subdivision on the tangible property for taxes first due and payable in the current year; and

(5) the date, time, and place at which the political subdivision will hold a public hearing on the political subdivision's estimated budget and proposed tax rate and tax levy as required under subsection (a):

(c) The department of local government finance shall:

(1) prescribe a form for; and

(2) provide assistance to county auditors in preparing; statements under subsection (b). Mailing the statement described in subsection (b) to a mortgagee maintaining an escrow account for a person who is liable for any property taxes shall not be construed as compliance with subsection (b):

(d) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

~~(1) in any county of the solid waste management district; and~~  
~~(2) in accordance with the annual notice of meetings published~~  
~~under IC 13-21-5-2.~~

~~(e)~~ (b) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

~~(f)~~ (c) A county shall adopt with the county budget and the department of local government finance shall certify under section 16 of this chapter a tax rate sufficient to raise the levy necessary to pay the following:

(1) The cost of child services (as defined in IC 12-19-7-1) of the county payable from the family and children's fund.

(2) The cost of children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1) of the county payable from the children's psychiatric residential treatment services fund.

A budget, tax rate, or tax levy adopted by a county fiscal body or approved or modified by a county board of tax adjustment that is less than the levy necessary to pay the costs described in subdivision (1) or (2) shall not be treated as a final budget, tax rate, or tax levy under section 11 of this chapter.

SECTION 9. IC 6-1.1-17-5, AS AMENDED BY P.L.219-2007, SECTION 50, AND AS AMENDED BY P.L.224-2007, SECTION 6, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The officers of political subdivisions shall meet each year to fix the budget, tax rate, and tax levy of their respective subdivisions for the ensuing budget year as follows:

~~(1) The fiscal body of a consolidated city and county, not later than the last meeting of the fiscal body in September.~~

~~(2) The fiscal body of a municipality, not later than September 30.~~

~~(3)~~ (1) The board of school trustees of a school corporation that is located in a city having a population of more than one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000), not later than:

(A) the time required in section 5.6(b) of this chapter; or

(B) September ~~20~~ 30 if a resolution adopted under section 5.6(d) of this chapter is in effect.

~~(4)~~ (2) The proper officers of all other political subdivisions, not later than September ~~20~~ 30.

Except in a consolidated city and county and in a second class city, the public hearing required by section 3 of this chapter must be completed

at least ten (10) days before the proper officers of the political subdivision meet to fix the budget, tax rate, and tax levy. In a consolidated city and county and in a second class city, that public hearing, by any committee or by the entire fiscal body, may be held at any time after introduction of the budget.

(b) Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy of a political subdivision fixed under subsection (a) by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object.

(c) If a petition is filed under subsection (b), the fiscal body of the political subdivision shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing.

(d) This subsection does not apply to a school corporation. Each year at least two (2) days before the first meeting *after September 20* of the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*) held under IC 6-1.1-29-4, a political subdivision shall file with the county auditor:

(1) a statement of the tax rate and levy fixed by the political subdivision for the ensuing budget year;

(2) two (2) copies of the budget adopted by the political subdivision for the ensuing budget year; and

(3) two (2) copies of any findings adopted under subsection (c).

Each year the county auditor shall present these items to the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*) at the board's first meeting *under IC 6-1.1-29-4 after September 20 of that year*.

(e) In a consolidated city and county and in a second class city, the clerk of the fiscal body shall, notwithstanding subsection (d), file the adopted budget and tax ordinances with the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*) within two (2) days after the ordinances are signed by the executive, or within two (2) days after action is taken by the fiscal body to override a veto of the ordinances, whichever is later.

(f) If a fiscal body does not fix the budget, tax rate, and tax levy of the political subdivisions for the ensuing budget year as required under this section, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year.

SECTION 10. IC 6-1.1-17-16, AS AMENDED BY P.L.1-2007, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) Subject to the limitations and

1 requirements prescribed in this section, the department of local  
 2 government finance may revise, reduce, or increase a political  
 3 subdivision's budget by fund, tax rate, or tax levy which the department  
 4 reviews under section 8 or 10 of this chapter.

5 (b) Subject to the limitations and requirements prescribed in this  
 6 section, the department of local government finance may review,  
 7 revise, reduce, or increase the budget by fund, tax rate, or tax levy of  
 8 any of the political subdivisions whose tax rates compose the aggregate  
 9 tax rate within a political subdivision whose budget, tax rate, or tax  
 10 levy is the subject of an appeal initiated under this chapter.

11 (c) Except as provided in subsections (j) and (k), before the  
 12 department of local government finance reviews, revises, reduces, or  
 13 increases a political subdivision's budget by fund, tax rate, or tax levy  
 14 under this section, the department must hold a public hearing on the  
 15 budget, tax rate, and tax levy. The department of local government  
 16 finance shall hold the hearing in the county in which the political  
 17 subdivision is located. The department of local government finance  
 18 may consider the budgets by fund, tax rates, and tax levies of several  
 19 political subdivisions at the same public hearing. At least five (5) days  
 20 before the date fixed for a public hearing, the department of local  
 21 government finance shall give notice of the time and place of the  
 22 hearing and of the budgets by fund, levies, and tax rates to be  
 23 considered at the hearing. The department of local government finance  
 24 shall publish the notice in two (2) newspapers of general circulation  
 25 published in the county. However, if only one (1) newspaper of general  
 26 circulation is published in the county, the department of local  
 27 government finance shall publish the notice in that newspaper.

28 (d) Except as provided in subsection (i), IC 20-45, IC 20-46, or  
 29 IC 6-1.1-18.5, the department of local government finance may not  
 30 increase a political subdivision's budget by fund, tax rate, or tax levy to  
 31 an amount which exceeds the amount originally fixed by the political  
 32 subdivision. However, if the department of local government finance  
 33 determines that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or  
 34 budget of the political subdivision, the maximum amount by which the  
 35 department may increase the tax rate, tax levy, or budget is the amount  
 36 originally fixed by the political subdivision, and not the amount that  
 37 was incorrectly published or omitted in the notice described in  
 38 IC 5-3-1-2.3(b). The department of local government finance shall give  
 39 the political subdivision written notification specifying any revision,  
 40 reduction, or increase the department proposes in a political  
 41 subdivision's tax levy or tax rate. The political subdivision has two (2)  
 42 weeks from the date the political subdivision receives the notice to  
 43 provide a written response to the department of local government  
 44 finance's Indianapolis office. The response may include budget  
 45 reductions, reallocation of levies, a revision in the amount of  
 46 miscellaneous revenues, and further review of any other item about

1 which, in the view of the political subdivision, the department is in  
 2 error. The department of local government finance shall consider the  
 3 adjustments as specified in the political subdivision's response if the  
 4 response is provided as required by this subsection and shall deliver a  
 5 final decision to the political subdivision.

6 (e) The department of local government finance may not approve a  
 7 levy for lease payments by a city, town, county, library, or school  
 8 corporation if the lease payments are payable to a building corporation  
 9 for use by the building corporation for debt service on bonds and if:

- 10 (1) no bonds of the building corporation are outstanding; or
- 11 (2) the building corporation has enough legally available funds on  
 12 hand to redeem all outstanding bonds payable from the particular  
 13 lease rental levy requested.

14 (f) The department of local government finance shall certify its  
 15 action to:

- 16 (1) the county auditor;
- 17 (2) the political subdivision if the department acts pursuant to an  
 18 appeal initiated by the political subdivision;
- 19 (3) the taxpayer that initiated an appeal under section 13 of this  
 20 chapter, or, if the appeal was initiated by multiple taxpayers, the  
 21 first ten (10) taxpayers whose names appear on the statement filed  
 22 to initiate the appeal; and
- 23 (4) a taxpayer that owns property that represents at least ten  
 24 percent (10%) of the taxable assessed valuation in the political  
 25 subdivision.

26 (g) The following may petition for judicial review of the final  
 27 determination of the department of local government finance under  
 28 subsection (f):

- 29 (1) If the department acts under an appeal initiated by a political  
 30 subdivision, the political subdivision.
- 31 (2) If the department:
  - 32 (A) acts under an appeal initiated by one (1) or more taxpayers  
 33 under section 13 of this chapter; or
  - 34 (B) fails to act on the appeal before the department certifies its  
 35 action under subsection (f);
 a taxpayer who signed the statement filed to initiate the appeal.
- 36 (3) If the department acts under an appeal initiated by the county  
 37 auditor under section 14 of this chapter, the county auditor.
- 38 (4) A taxpayer that owns property that represents at least ten  
 39 percent (10%) of the taxable assessed valuation in the political  
 40 subdivision.

41 The petition must be filed in the tax court not more than forty-five (45)  
 42 days after the department certifies its action under subsection (f).

43 (h) The department of local government finance is expressly  
 44 directed to complete the duties assigned to it under this section not later  
 45 than February 15th of each year for taxes to be collected during that  
 46

1 year.

2 (i) Subject to the provisions of all applicable statutes, the  
3 department of local government finance may increase a political  
4 subdivision's tax levy to an amount that exceeds the amount originally  
5 fixed by the political subdivision if the increase: ~~is:~~

6 (1) ~~is~~ requested in writing by the officers of the political  
7 subdivision;

8 (2) ~~either:~~

9 (A) ~~based on information first obtained by the political~~  
10 ~~subdivision after the public hearing under section 3 of this~~  
11 ~~chapter; or~~

12 (B) ~~results from an inadvertent mathematical error made in~~  
13 ~~determining the levy; and~~

14 (3) ~~is~~ published by the political subdivision according to a notice  
15 provided by the department.

16 (j) The department of local government finance shall annually  
17 review the budget by fund of each school corporation not later than  
18 April 1. The department of local government finance shall give the  
19 school corporation written notification specifying any revision,  
20 reduction, or increase the department proposes in the school  
21 corporation's budget by fund. A public hearing is not required in  
22 connection with this review of the budget.

23 (k) The department of local government finance may hold a hearing  
24 under subsection (c) only if the notice required in section 12 of this  
25 chapter is published at least ten (10) days before the date of the  
26 hearing.

27 SECTION 11. IC 14-33-9-4 IS AMENDED TO READ AS  
28 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) This section  
29 applies to districts:

30 (1) established after July 1, 1983; and

31 (2) containing all or part of a county having a population of more  
32 than three hundred thousand (300,000) but less than four hundred  
33 thousand (400,000).

34 (b) Each year **before August 1** the board shall submit two (2) copies  
35 of the estimated budget formulated by the district for the next budget  
36 year to the fiscal body of the county described in subsection (a). ~~at least~~  
37 ~~ten (10) days before the board holds the public hearing on the~~  
38 ~~estimated budget under IC 6-1.1-17-3.~~

39 (c) The fiscal body:

40 (1) shall hold a public hearing on the budget; and

41 (2) may lower but may not increase any item in the estimated  
42 budget.

43 Notice of the hearing shall be published in accordance with IC 5-3-1,  
44 except that notice must be published at least five (5) days before the  
45 hearing date.

46 (d) **Each year before August 10** the county fiscal body shall deliver

two (2) copies of the budget approved under subsection (c) to the board. ~~at least two (2) days before the date fixed for the public hearing on the budget held by the board under IC 6-1.1-17-3.~~ The board may not approve a total budget in excess of the amount approved by the county fiscal body.

SECTION 12. IC 20-29-2-17, AS ADDED BY P.L.1-2005, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. "Submission date" means ~~the first date for the legal notice and publication of the budget of a school corporation under IC 6-1.1-17-3.~~ **August 1.**"

Page 19, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 34. IC 36-2-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. Before the Thursday after the first Monday in August of each year, persons preparing budget estimates under this chapter shall present them to the county auditor, who shall file them in ~~his~~ **the county auditor's** office and make them available for inspection by county taxpayers. ~~The auditor shall also comply with the notice requirements of IC 6-1.1-17-3.~~

SECTION 35. IC 36-4-7-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. Before ~~the publication of notice of budget estimates required by IC 6-1.1-17-3,~~ **August 1**, each city shall formulate a budget estimate for the ensuing budget year in the following manner:

(1) Each department head shall prepare for his department an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure he anticipates.

(2) The city fiscal officer shall prepare an itemized estimate of revenues available for the ensuing budget year, and shall prepare an itemized estimate of expenditures for other purposes above the money proposed to be used by the departments.

(3) The city executive shall meet with the department heads and the fiscal officer to review and revise their various estimates.

(4) After the executive's review and revision, the fiscal officer shall prepare for the executive a report of the estimated department budgets, miscellaneous expenses, and revenues necessary or available to finance the estimates.

SECTION 36. IC 36-5-3-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Before ~~the publication of notice of budget estimates required by IC 6-1.1-17-3,~~ **August 1**, each town shall formulate a budget estimate for the ensuing budget year in the following manner, unless it provides by ordinance for a different manner:

(1) Each department head shall prepare for his department an estimate of the amount of money required for the ensuing budget

year, stating in detail each category and item of expenditure he anticipates.

(2) The town fiscal officer shall prepare an itemized estimate of revenues available for the ensuing budget year, and shall prepare an itemized estimate of expenditures for other purposes above the money proposed to be used by the departments.

(3) The town executive shall meet with the department heads and the fiscal officer to review and revise their various estimates.

(4) After the executive's review and revision, the fiscal officer shall prepare for the executive a report of the estimated department budgets, miscellaneous expenses, and revenues necessary or available to finance the estimates.

SECTION 37. IC 36-7-15.1-26.9, AS AMENDED BY P.L.224-2007, SECTION 122, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26.9. (a) The definitions set forth in section 26.5 of this chapter apply to this section.

(b) The fiscal officer of the consolidated city shall publish in the newspaper in the county with the largest circulation all determinations made under section 26.5 or 26.7 of this chapter that result in the allowance or disallowance of credits. The publication of a determination made under section 26.5 of this chapter shall be made not later than June 20 of the year in which the determination is made. The publication of a determination made under section 26.7 of this chapter shall be made not later than December 5 of the year in which the determination is made.

(c) If credits are granted under section 26.5(g) or 26.5(h) of this chapter, whether in whole or in part, property taxes on personal property (as defined in IC 6-1.1-1-11) that are equal to the aggregate amounts of the credits for all taxpayers in the allocation area under section 26.5(g) and 26.5(h) of this chapter shall be:

- (1) allocated to the redevelopment district;
- (2) paid into the special fund for that allocation area; and
- (3) used for the purposes specified in section 26 of this chapter.

(d) The county auditor shall adjust the estimate of assessed valuation that the auditor certifies under IC 6-1.1-17-1 for all taxing units in which the allocation area is located. The county auditor may amend this adjustment ~~at any time before the earliest date a taxing unit must publish the unit's proposed property tax rate under IC 6-1.1-17-3~~ **August 1** in the year preceding the year in which the credits under section 26.5(g) or 26.5(h) of this chapter are paid. The auditor's adjustment to the assessed valuation shall be:

- (1) calculated to produce an estimated assessed valuation that will offset the effect that paying personal property taxes into the allocation area special fund under subsection (c) would otherwise have on the ability of a taxing unit to achieve the taxing unit's tax levy in the following year; and

(2) used by the county board of tax adjustment (before January 1, 2009) or the county board of tax and capital projects review (after December 31, 2008), the department of local government finance, and each taxing unit in determining each taxing unit's tax rate and tax levy in the following year.

(e) The amount by which a taxing unit's levy is adjusted as a result of the county auditor's adjustment of assessed valuation under subsection (d), and the amount of the levy that is used to make direct payments to taxpayers under section 26.5(h) of this chapter, is not part of the total county tax levy under IC 6-1.1-21-2(g) and is not subject to IC 6-1.1-20.

(f) The ad valorem property tax levy limits imposed by IC 6-1.1-18.5-3 and IC 20-45-3 do not apply to ad valorem property taxes imposed that are used to offset the effect of paying personal property taxes into an allocation area special fund during the taxable year under subsection (d) or to make direct payments to taxpayers under section 26.5(h) of this chapter. For purposes of computing the ad valorem property tax levy limits imposed under IC 6-1.1-18.5-3 and IC 20-45-3, a taxing unit's ad valorem property tax levy for a particular calendar year does not include that part of the levy imposed to offset the effect of paying personal property taxes into an allocation area special fund under subsection (d) or to make direct payments to taxpayers under section 26.5(h) of this chapter.

(g) Property taxes on personal property that are deposited in the allocation area special fund:

(1) are subject to any pledge of allocated property tax proceeds made by the redevelopment district under section 26(d) of this chapter, including but not limited to any pledge made to owners of outstanding bonds of the redevelopment district of allocated taxes from that area; and

(2) may not be treated as property taxes used to pay interest or principal due on debt under IC 6-1.1-21-2(g)(1)(D)."

Page 19, between lines 17 and 18, begin a new paragraph and insert:

"SECTION 38. IC 36-12-3-12, AS AMENDED BY P.L.219-2007, SECTION 148, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) The library board shall determine the rate of taxation for the library district that is necessary for the proper operation of the library. The library board shall certify the rate to the county auditor. The county auditor shall certify the tax rate to the county tax adjustment board in the manner provided in IC 6-1.1. An additional rate may be levied under section 10(4) of this chapter.

(b) If the library board fails to:

(1) give:

(A) a first published notice to the board's taxpayers of the board's proposed budget and tax levy for the ensuing year at

1           least ten (10) days before the public hearing required under  
 2           ~~IC 6-1.1-17-3~~; **before August 1**; and  
 3           (B) a second published notice to the board's taxpayers of the  
 4           board's proposed budget and tax levy for the ensuing year ~~at~~  
 5           ~~least three (3) days before the public hearing required under~~  
 6           ~~IC 6-1.1-17-3~~; **before August 10**; or  
 7           (2) finally adopt the budget and fix the tax levy not later than  
 8           September 30;  
 9           the last preceding annual appropriation made for the public library is  
 10          renewed for the ensuing year, and the last preceding annual tax levy is  
 11          continued. Under this subsection, the treasurer of the library board  
 12          shall report the continued tax levy to the county auditor not later than  
 13          September 30."  
 14          Page 19, after line 22, begin a new paragraph and insert:  
 15          "SECTION 40. **An emergency is declared for this act.**".  
 16          Renumber all SECTIONS consecutively.  
           (Reference is to ESB 312 as printed February 22, 2008.)

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Representative Friend